

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Exempt from Maine Taxes Wine Shipped to Other States

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 28-A MRS §1651, sub-§3-A is enacted to read:

3-A. Exemption from tax. Taxes on spirits imposed by the State do not apply to sales of wine by manufacturers, bottlers and rectifiers holding licenses from the commission when the wine sold is shipped to individuals, retailers or distributors located in another state as long as the manufacturer, bottler or rectifier obtains a permit or other authorization from the state to which the wine is shipped.

Sec. 2. Effective date. This Act takes effect October 1, 2007.

SUMMARY

Current law exempts from the sales tax property delivered outside the State.

This bill exempts from taxes imposed on wine the sale of wine shipped by a manufacturer, bottler or rectifier licensed in Maine to an individual, retailer or distributor located in another state as long as the entity shipping the wine is authorized to ship wine into the receiving state.